



SCHOOL DISTRICT BUDGET

2005 – 2006

Name of School District

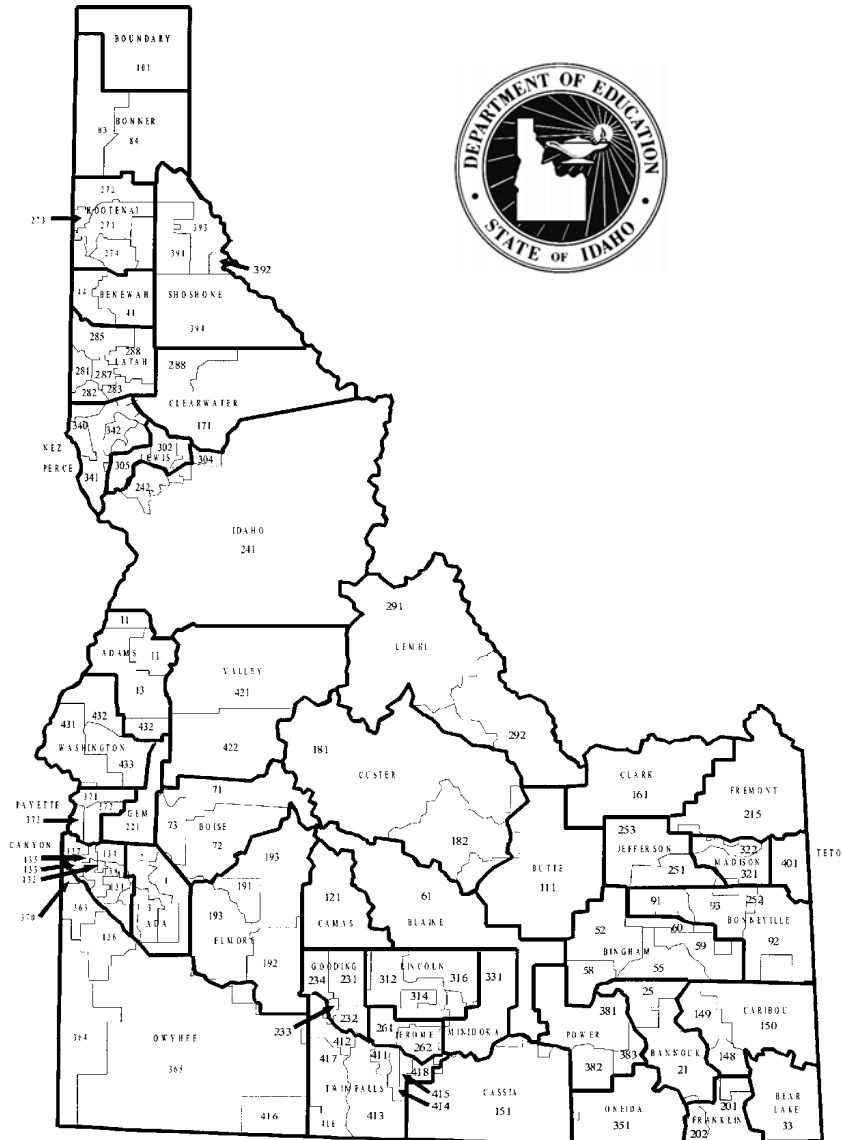
School District Number

County

MARILYN HOWARD, Ed.D
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

DEPARTMENT OF EDUCATION

**P.O. BOX 83720
BOISE, 83720-0027**



2005 - 2006 Budget

Fund Numbers - Function/Program Codes - Object Codes

Fund Numbers:

- 100 General M & O
(Note: Include state appropriation enhancements)
Idaho Reading Initiative
Limited English Proficiency (State LEP)
Gifted and Talented (Teacher Training)
- 220 Federal Forest Reserve
- 230-239 Local Special Projects
- 241 Driver Education - State
- 243 Professional Technical - State
- 245 Technology - State
- 246 Substance Abuse - State
- 240-249 State Special Projects (except 241, 243, 245, 246)
- 251 Title I-A, ESEA - Improving Basic Programs
Title I Basic
School Improvement
- 252 Title I-B, ESEA - Student Reading Skills Improvement
Reading First
Early Reading First
Even Start
Improving Literacy Through School Libraries
- 253 Title I-C, ESEA - Education of Migratory Children
- 255 Title I-D, ESEA - Neglected & Delinquent Children
- 256 Title I-F, ESEA - Comprehensive School Reform (CSR)
- 257 Title VI-B, IDEA - School-Age
- 258 Title VI-B, IDEA - Pre-School
- 261 Title V-A, ESEA - Innovative Programs
- 262 Title VI-B, ESEA - Rural Education Achievement Programs
Small, Rural School Achievement Program
Rural and Low-Income School Programs
- 263 Perkins III - Professional Technical Act
- 267 Title VII-A Indian Education
- 269 Johnson O'Malley
- 270 Title III, ESEA - Language Instruction for LEP & Immigrant
(Do not include State LEP funds (see General M & O))
- 271 Title II-A, ESEA - Improving Teacher Quality
- 273 Title IV-A, ESEA - Safe & Drug-Free Schools/Communities
Safe & Drug-Free Schools
21st Century Community Learning Centers
- 282 Title II-D, ESEA - Technology
- 271-289 Federal Special Projects (unless used above)
- 290 Child Nutrition
- 300 * Debt Service Fund
- 310 Bond Redemption & Interest
- 400 * Capital Project Funds
- 410 Capital Construction Projects
- 420 Plant Facilities
(Note: Include state appropriation enhancement - School Facilities Funding)
- 424 Plant Facilities - Bus Depreciation
- 425 Plant Facilities - Lottery
- 427 Plant Facilities - Lease Excess
- 490 Insurance Adjustment Fund
- 500 * Enterprise Funds
- 510 Enterprise Fund
- 600 * Internal Service Funds
- 610 Internal Service

* Balance Sheet Accounts

Function/Program Codes:

- 512 Elementary School Program
- 515 Secondary School Program
- 517 Alternative School Program
- 519 Vocational-Technical Program
- 521 Exceptional Child Program
- 522 Preschool Exceptional Program
- 524 Gifted & Talented Program
- 531 Interscholastic Program
- 532 School Activity Program
- 541 Summer School Program
- 542 Adult School Program
- 546 Detention Center Program
- 611 Attendance - Guidance - Health Program
- 616 Special Services Program
- 621 Instruction Improvement Program
- 622 Educational Media Program
- 623 Instruction-Related Technology Program
- 631 Board of Education Program
- 632 District Administration Program
- 641 School Administration Program
- 651 Business Operation Program
- 655 Central Service Program
- 656 Administrative Technology Service
- 661 Buildings - Care Program (Custodial)
- 664 Maintenance - Bldgs. & Equipment
- 665 Maintenance - Grounds
- 667 Security Program
- 681 Pupil-To-School Transportation. Program
- 682 Pupil-Activity Transportation Program
- 683 General Transportation Program
- 691 Other Support Services Program
- 710 Child Nutrition Program
- 720 Community Services Program
- 730 Enterprise Operations Program
- 810 Capital Assets Program
- 911 Debt Services Program - Principal
- 912 Debt Services Program - Interest
- 913 Debt Services Program - Refunded Debt
- 920 Fund Transfers - Out

Object Codes

- 100 Salaries
- 200 Benefits
- 300 Purchased Services
- 400 Supplies/Materials
- 500 Capital Objects
- 600 Debt Retirement
- 700 Insurance - Judgment
- 800 Transfers

Fund Numbers (continued):

- 700 * Fiduciary Funds
- 710-719 Expendable Trust Fund
- 720-729 Non-Expendable Trust
- 750 * School Activity Fund (Agency Fund)
- 810 * General Fixed Assets
- 910 * General Long Term Debt

2005 - 2006 Budget

Revenue Codes

No Changes from prior year

<u>LOCAL REVENUE</u>		<u>COUNTY REVENUE</u>	
411100	Taxes - General M & O	429000	Other County
411200	Taxes - Supplemental		
411300	Taxes - Emergency		<u>STATE REVENUE</u>
411400	Taxes - Tort	431100	Base Support Program
411500	Taxes - Cooperative	431200	Transportation Support
411600	Taxes - Tuition	431400	Exceptional Child Support
411700	Taxes - Migrant	431500	Border Tuition Support
411900	Taxes - Other	431600	Tuition Equivalency
412100	Taxes - Plant Facility	431800	Benefit Apportionment
412500	Taxes - Bond & Interest	431900	Other State Support
		432100	Driver Education Program
413000	Penalty: Delinquent Taxes	432400	Professional Technical Program
		438000	Revenue in Lieu of/Ag Equip. Taxes
414100	Tuition From Individuals	439000	Other State Revenue
414200	Tuition From Districts in Idaho		
414300	Tuition From Out of State Districts		
			<u>FEDERAL REVENUE</u>
415000	Earnings on Investments	442000	Indirect Unrestricted Federal
		443000	Direct Restricted Federal
416100	School Food Service	445100	Title I - ESEA
416200	Meal Sales: Non-reimbursable	445200	Title VI, ESEA - Innovative Practices
416900	Other Food Sales	445300	Perkins III - Vocational Technical Act
		445400	Adult Education
417100	Admissions/Activities	445500	Child Nutrition Reimbursement
417200	Bookstore Sales	445600	Title VI-B IDEA
417300	Clubs/Organization Dues, Etc.	445900	Other Indirect Restricted Federal
417400	School Fees and Charges	448200	Impact Aid - P.L. 874
417900	Other Student Revenues		
			<u>OTHER</u>
418100	Community Service	451000	Proceeds: Bonds, Cap Leases, et al
419100	Rentals	453000	Sale or Compensation for Loss of Fixed Assets
419200	Contributions/Donations		
419300	Transportation Fees		
419900	Other Local	460000	Transfers - In

2005 - 2006 BUDGET WORKSHEETS

ESTIMATING M & O STATE SUPPORT REVENUE

		<u>Rev. Code</u>
1.	Number of Support Units - 2005 - 2006 (Best 28 Weeks ADA - Units)	_____
2.	State Distribution Factor - Per Unit	\$ _____
3.	Entitlement (line 1 x line 2)	\$ _____
4.	Salary Apportionment (1st Reporting Period Units - _____) <div style="display: flex; justify-content: space-around;"><div>Administrative Index</div><div>Instructional Index</div></div>	\$ _____
5.	Support Subtotal (line 3 + line 4)	\$ _____
6.	Adjusted Market Valuation (12-31-2004) - See Schedule Provided * include urban renewal, REA, mines profits, if applicable	\$ _____
7.	Equalization Effort See schedule provided	\$ _____
8.	Base Support (line 5 - line 7)	\$ _____
9.	2004 - 2005 Base Support x 50%	\$ _____
10.	Estimated Base Support (higher of line 8 or line 9)	\$ _____ 431100
11.	Add: Benefit Apportionment	\$ _____ 431800
12.	Add: Approved Border Contracts	\$ _____ 431500
13.	Add: Approved Exceptional Child Support	\$ _____ 431400
14.	Add: Approved Tuition Equivalency	\$ _____ 431600
15.	Add: Transportation Allowance (est. 85% of 2004 - 2005 allowable costs) (Limited to 105% of state average cost per student or mile)	\$ _____ 431200
16.	Adjustments	\$ _____
17.	Total Estimated SDE State Support (lines 10 + 11 + 12 + 13 + 14 + 15 + 16)	\$ _____
18.	Revenue in Lieu of Taxes:	
	Property Tax Replacement	\$ _____
	Agricultural Exemption Replacement Money	\$ _____
	Total Revenue in Lieu of Taxes	\$ _____ 438000

* * * RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION * * *

2005-2006 BUDGET WORKSHEETS

TAX CERTIFICATION CALCULATIONS

BASIC MAINTENANCE & OPERATION (M & O)

1. Amount certified for Basic M & O Taxes 2004-2005 = _____
2. Amount proposed for Basic M & O Taxes 2005-2006 = _____
3. Maximum School Maintenance & Operation Levies [33-802(2)]

X .003

= _____

Adjusted or Actual Market Value of 12-31-2004 (higher of)
4. Enter the agricultural exemption replacement money: _____
5. Subtract line 4 from line 3: _____

This is your maximum M&O property tax to be levied.

Supplemental Maintenance & Operation Levies

- A. 1. Amount certified for Supplemental M & O 2004-2005 = _____
2. Amount proposed for Supplemental M & O 2005-2006 = _____
3. Authorizing election held on _____ ; approved levy for _____ year(s)

(Date)
- B. 1. Amount certified for Supplemental M & O 2004-2005 = _____
2. Amount proposed for Supplemental M & O 2005-2006 = _____
3. Authorizing election held on _____ ; approved levy for _____ year(s)

(Date)

School Plant Facilities Levies

1. Amount certified for School Plant 2004-2005 = _____
2. Amount proposed for School Plant 2005-2006 = _____
3. Authorizing election held on _____ ; approved levy for _____ year(s)

(Date)

Comments (clarify or explain)

Return copy of this page to the State Department of Education

Attach to L-2 form and return to your County Clerk no later than the Thursday prior to the second Monday of September (September 8, 2005). See Section 63-803, Idaho Code, as amended by HB-572.

LIMITATION ON BUDGET REQUESTS - CALCULATION IDAHO CODE 63-802

L-4

PROPERTY TAX REVENUE		AMOUNTS Budgeted and Certified for 2002-2003 (1)	AMOUNTS Budgeted and Certified for 2003-2004 (2)	AMOUNTS Budgeted and Certified for 2004-2005 (3)	(See 2004-2005 Tax Levy Booklet) LEVY RATES APPROVED for 2004-2005 (4)	PROPOSED AMOUNTS Budgeted and Certified for 2005-2006 (5)
General Fund						
1.	Basic M & O	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE**
2.	Supplemental	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
3.	Emergency	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
4.	Tort					
5.	Cooperative	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
6.	Tuition					
7.	Other ()					
8.	School Plant Facilities	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
9.	Bond and Interest	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE	EXCLUDE
10.	TOTAL Lines 4 + 6 + 7					
		(1)	(2)	(3)	(4)	(5)

** Amount Certified for General Maintenance and Operation cannot exceed .003 times the higher of Adjusted or Actual Market Value as of December 31, 2004. (I.C. 33-802 (2)).
Property taxes excluded in determining 103% CAP: General M & O, Bond, Supplemental, Emergency, Cooperative, School Plant Facilities, and Bond & Interest.

A. Select HIGHEST Tax Amount (line 10 - column 1, 2, or 3)	\$ _____	A
B. Preliminary Budget Limitation: line A times 1.03 (drop off cents)	\$ _____	B
C. ADD: Value of New Construction as certified by county	\$ _____ (C1)	
ADD: 2005 Value of Annexation from previous year	\$ _____ (C2)	
Total Increase in Value (line C1 + line C2)	\$ _____	C
D. 2004 Levy Rate (line 10, column 4)	_____	D
E. Increase in Budget Limitation: line C times line D (drop off cents)	\$ _____	E
F. Maximum Budget Limitation (line B + line E)	\$ _____	F
	(Line 10 Column 5 cannot exceed this amount)	

Budget Certification Page

CODE	CONTENTS	BUDGET INCLUDED*
GENERAL FUND		
100	General M & O	_____
SPECIAL REVENUE FUNDS		
220	Forest Reserve Fund	_____
230-239	Special Project (Local)	_____
240-249	Special Project (State)	_____
250-289	Special Project (Federal)	_____
290	Child Nutrition Fund	_____
DEBT SERVICE FUNDS		
310	Bond Redemption & Interest Fund	_____
CAPITAL PROJECT FUNDS		
410	Capital Construction Project Fund	_____
420	Plant Facilities Fund	_____
ENTERPRISE FUNDS		
510	Enterprise Fund	_____
INTERNAL SERVICE FUNDS		
610	Internal Service Fund	_____
710/720	Trust Funds	_____

2005 - 2006 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2005 - 2006 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on _____ and the Board of Trustees formally adopted this budget on _____.

SIGNED:

SUPERINTENDENT OF SCHOOLS
(Charters - Administrator)

CHAIRPERSON OF THE BOARD

DATE

Copy on file in the Office of the Superintendent of Public Instruction

* Indicate with an asterisk which reports are included in this document.

**BUDGET
REVENUES**
July 1, 2005 - June 30, 2006

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed		Line	Code	REVENUES Item	Prior Year Budget	Proposed	
				Line Amounts	Budget Totals					Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY		*****	
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES		*****		52	438000	Revenue in Lieu of/Ag Equipment Taxes			
14	413000	Penalty: Delinquent Taxes				53	439000	Other State Revenue			
15						54					
16	414100	Tuition From Individuals				55	430000	TOTAL STATE		*****	
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Prog			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL		*****	
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER		*****	
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES		*****	
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL		*****		77					
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)		*****	

**BUDGET
EXPENDITURES**

July 1, 2005 - June 30, 2006

GENERAL M & O FUND

FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Exceptional Child Program										
6	522	Preschool Exceptional Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Prog										
17	616	Special Services Program										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Prog										
22	631	Board of Education Program										
23	632	District Administration Program										
24												
25	641	School Administration Program										
26												
27	651	Business Operation Program										
28	655	Central Service Program										
29	656	Administrative Technology Svcs Prog										
30	661	Buildings-Care Program (Custodial)										
31	664	Maintenance - Bldgs. & Equip.										
32	665	Maintenance - Grounds										
33	667	Security Program										
34												
35	681	Pupil - To School Trans. Program										
36	682	Pupil - Activity Trans. Program										
37	683	General Transportation Program										
38												

BUDGET
EXPENDITURES
 July 1, 2005 - June 30, 2006

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program										
40												
41	600	TOTAL SUPPORT SERVICES										
42												
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47												
48	700	TOTAL NON-INSTRUCTION										
49												
50	810	Capital Assets Program										
51												
52	911	Debt Services Program - Principal										
53	912	Debt Services Program - Interest										
54	913	Debt Services Program - Refunded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES										
58												
59												
60		TOTAL EXPENDITURES (Lines 14+41+47+49+57)										
61												
62	950	Contingency Reserve (5% of line 60)			BUDGET SUMMARY: The total on line 70 must equal the total on line 74.							
63												
64		TOTAL APPROPRIATION (Line 60 + line 62)										
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance										
69		Revenues + Transfers In										
70		TOTAL REVENUE (lines 68 + 69)										
71												
72		Total Appropriation										
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (lines 72 + 73)										

SUMMARY STATEMENT - 2005 - 2006 SCHOOL BUDGET ALL FUNDS

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School District _____

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2002-2003	Prior Year Actual 2003-2004	Prior Year Actual/Budget 2004-2005	Proposed Budget 2005-2006	Prior Year Actual 2002-2003	Prior Year Actual 2003-2004	Prior Year Actual/Budget 2004-2005	Proposed Budget 2005-2006
Beginning Balances								
Local Tax Revenue								
Other Local								
County Revenue								
State Revenue								
Federal Revenue								
Other Sources								
Totals								
EXPENDITURES	Prior Year Actual 2002-2003	Prior Year Actual 2003-2004	Prior Year Actual/Budget 2004-2005	Proposed Budget 2005-2006	Prior Year Actual 2002-2003	Prior Year Actual 2003-2004	Prior Year Actual/Budget 2004-2005	Proposed Budget 2005-2006
Salaries								
Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay								
Debt Retirement								
Insurance & Judgments								
Transfers (net)								
Contingency Reserve								
Unappropriated Balances								
Totals								

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

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(This form may be used to meet the requirements of 33-801)

Do Not Return to SDE.

SUMMARY STATEMENT 2005 - 2006 SCHOOL BUDGET

ALL FUNDS

School District _____

		GENERAL M & O FUND	ALL OTHER FUNDS
Budget Line	REVENUES	Proposed Budget 2005 - 2006	Proposed Budget 2005 - 2006
#01	Beginning Balances	\$	\$
#39	Local Revenue		
#41	County Revenue		
#55	State Revenue		
#68	Federal Revenue		
#72	Other Sources		
#76	Transfers*		
	Totals	\$	\$

		GENERAL M & O FUND	ALL OTHER FUNDS
Budget Line	OBJ #	EXPENDITURES	Proposed Budget 2005 - 2006
#60	100	Salaries	\$
#60	200	Benefits	
#60	300	Purchased Services	
#60	400	Supplies & Materials	
#60	500	Capital Outlay	
#60	600	Debt Retirement	
#60	700	Insurance & Judgments	
#60	800	Transfers*	
#62		Contingency Reserve	
#73		Unappropriated Balances	
		Totals	\$

* **Transfers-in and transfers-out should always net to zero.**

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Timeline Relating To Budgets

- By **April 29, 2005** - notify County Clerk(s) of hearing date and location.
- No later than 28 days prior to the annual meeting -
 - Must **Prepare a Budget**
 - Must have a **Public Hearing**
- At the public hearing, or at special meeting no later than 14 days after
 - Must **Adopt Budget**
- **Annual Meeting** - regular July meeting
- **Submit signed copy to State**
 - Signed by Superintendent/Charter Administrator and Chairperson of the Board of Trustees
 - Due no later than 21 days after budget is adopted
- **Certify budget to County Commissioners**
 - **September 8, 2005** (Schedule L-2)
 - **September 9, 2005** (Certify Emergency Fund, if applicable)